



INDIANA DEPARTMENT OF ENVIRONMENTAL MANAGEMENT

We Protect Hoosiers and Our Environment.

Mitchell E. Daniels, Jr.
Governor

Thomas W. Easterly
Commissioner

100 North Senate Avenue
Indianapolis, Indiana 46204
(317) 232-8603
Toll Free (800) 451-6027
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Geothermal Property Tax Deduction

The State of Indiana offers a property tax deduction for owners of real property or mobile homes that are equipped with a geothermal heating and cooling device. In order to file for this deduction, the property owner must follow the process below:

For homeowners installing a new device or wishing to certify a device that is already installed:

1. Obtain State Form 18865 from your county auditor or from the Internet at <http://www.in.gov/icpr/webfile/formsdiv/18865.pdf>.
2. Complete the sections entitled "Certification Statement" and "Property Description", then sign and date the form.
3. **File a copy of your form with the county auditor's office; the auditor will sign and date the form.**
4. Send a copy of State Form 18865, along with a listing of the MAKE, MODEL NUMBER, SERIAL NUMBER, whether your device is OPEN OR CLOSED LOOP and SYSTEM TONNAGE of the geothermal device, along with a daytime telephone number, to:

Indiana Department of Environmental Management
Office of Water Quality
Attention: Donna Palmer
100 North Senate Avenue Room 1255
Indianapolis, Indiana 46204

For new homeowners purchasing a home with a device that is already installed:

1. Obtain State Form 46021 (Sales Disclosure Form) from your county auditor or from the Internet at <http://www.in.gov/icpr/webfile/formsdiv/46021.pdf>. Complete the form.
2. **File a copy of your form with the county auditor's office; the auditor will sign and date the form.**
3. Send a copy of State Form 46021, along with a listing of the MAKE, MODEL NUMBER, SERIAL NUMBER, whether your device is OPEN OR CLOSED LOOP and SYSTEM TONNAGE of the geothermal device, along with a daytime telephone number, to:

Indiana Department of Environmental Management
Office of Water Quality
Attention: Donna Palmer
100 North Senate Avenue Room 1255
Indianapolis, Indiana 46204

Please **do not** send any information that contains personal content such as Social Security numbers, cancelled checks, credit card copies etc.

The Indiana Department of Environmental Management (IDEM) will review your claim for certification. Once IDEM certifies the claim, a certification letter will be sent to your county auditor and a copy will be sent to you. **You need to be certified by IDEM only once.**

The Geothermal Property Tax Deduction form must be filed with your county auditor during the year for which the deduction is sought.

Should you have questions, please contact Donna Palmer at 317/233-0478 or 1-800-451-6027, extension 30478.



STATEMENT FOR DEDUCTION OF ASSESSED VALUATION (Attributed to Solar Energy System or Solar, Wind, Geothermal, or Hydroelectric Power Device)

State Form 18865 (R11 / 10-15)

Prescribed by the Department of Local Government Finance

FORM SES / WPD

INSTRUCTIONS: To be filed in person or by mail by the owner of such property with the County Auditor of the county in which the property is located. A person who is no longer eligible for this deduction shall notify the County Auditor of this change. (IC 6-1.1-12-36)

FILING DATES: (1) *Real Property:* Must be completed and dated by December 31 of the year for which the person wishes to obtain the deduction and filed or postmarked on or before January 5 of the following calendar year.
(2) *Mobile/Manufactured Home assessed under IC 6-1.1-7:* Must be completed, dated, and filed during the twelve (12) months before March 31 of the year the deduction is to be effective.
(3) *State Distributable Property under IC 6-1.1-8 (solar powered device only):* Must be completed and dated by December 31 of the year for which the person wishes to obtain the deduction and filed on or before January 5 of the following calendar year.
(4) *Personal Property under IC 6-1.1-3 (solar powered device only):* Must be completed and dated by December 31 of the year for which the person wishes to obtain the deduction and filed on or before January 5 of the following calendar year. In addition to filing this form for the deduction, an applicant must also attach a Form 103-SPD to either his personal property tax return or his amended personal property tax return for each year the deduction is desired.
(IC 6-1.1-12-26; 6-1.1-12-26.1; 6-1.1-12-27.1; 6-1.1-12-29; 6-1.1-12-30; 6-1.1-12-33; 6-1.1-12-34; 6-1.1-12-35.5; 6-1.1-12-36)

All claims for a deduction filed on a geothermal or hydroelectric system or device must be accompanied by proof of certification of qualification by the Department of Environmental Management pursuant to IC 6-1.1-12-35.5.

CERTIFICATION STATEMENT

I (We), _____, certify that I (we) own or am (are) buying on contract or am (are) leasing the real property from the real property owner the following real property, mobile/manufactured home, state distributable property, or personal property that is subject to assessment and property taxation and for which a:

☐ Solar Energy Heating or Cooling System ☐ Wind Power Device ☐ Geothermal Device ☐ Hydroelectric Device

Solar Power Device*: ☐ Real ☐ Mobile/Manufactured Home ☐ State Distributable ☐ Personal Property

*Applies to a solar power device installed after December 31, 2011.

deduction from assessed valuation is hereby claimed in _____ county.

Date system/device was installed (month, day, year)

Total deduction claimed

\$

PROPERTY DESCRIPTION

Taxing District (city, town, township)	Township	Legal description or key number
If a deduction was allowed last year, have there been any changes in the property? <input type="checkbox"/> Yes <input type="checkbox"/> No		Parcel number
Address of owner (number and street, city, state, and ZIP code)		
I (We) hereby certify that the above statement is true, correct, and complete.	Signature	Date (month, day, year)

FOR AUDITOR'S USE ONLY

Assessment Date First Effective
20 ____ Payable 20 ____

1	Total assessed value of real property or mobile/manufactured home including qualifying device/system.	\$
2(a)	For wind; geothermal; hydroelectric; real property or mobile/manufactured home with a solar powered device: Enter the assessed valuation without the qualifying device/system.	
2(b)	For solar energy system only: Out-of-pocket expenditures for components and installation labor.	
2(c)	For personal property solar power device deduction: Enter amount calculated on Form 103-SPD.	
2(d)	For state distributable solar power device deduction: Enter assessed value of qualifying equipment.	
3	Deduction: Line 1 minus Line 2(a); or enter the actual amount shown on Line 2(b), 2(c), or 2(d).	

VERIFICATION BY ASSESSING OFFICIAL

Is property recommended for deduction? <input type="checkbox"/> Yes <input type="checkbox"/> No	Recommended deduction	Comments, if any
Signature of assessing official	Printed name of assessing official	Date signed (month, day, year)

FINAL DETERMINATION OF COUNTY AUDITOR

Deduction determined by County Auditor for assessment date of _____, 20 ____ payable in 20 ____.		Approved deduction \$
Signature of county auditor	Printed name of county auditor	Date signed (month, day, year)
Description or reasons for change:		

Distribution on date of filing: Original - County Auditor; File stamped copy - Applicant; File stamped copy - Township Assessor, if any, or County Assessor
Distribution on date that determination is made: Original - County Auditor; Copy - Applicant; Copy - Township Assessor, if any, or County Assessor

Date: _____

Indiana Department of Environmental Management
Office of Water Quality
Attn: Donna Palmer
100 N. Senate Ave. Room 1255
Indianapolis, IN 46204

Dear Ms. Palmer,

I would like to request certification of our Geothermal Device. Below is the requested information:

The following is to be completed by owner and/or installer:

MAKE: _____

MODEL NUMBER: _____

SERIAL NUMBER: _____

SYSTEM TONNAGE: _____

OPEN LOOP SYSTEM? : YES ____ NO ____

CLOSED LOOP SYSTEM? : YES ____ NO ____

PROPERTY OWNER NAME: _____

PARCEL NUMBER: _____

PHONE NUMBER: _____

PROPERTY ADDRESS: _____
